

007

Monday, August 14, 1989, the Honorable Commissioners' Court met in a regular session at 8:30 A. M., with the following members present:

Royce C. Smith	County Judge
C. Carlin McDaniel	Commissioner, Prct. # 1
Billy J. McGee	Commissioner, Prct. # 2
James H. Conn	Commissioner, Prct. # 3
Chester Cox, Sr.	Commissioner, Prct. # 4
Nadine Gary	Clerk of the Court

Meeting was called to order by Judge Royce Smith; Brother Clarence Howell led the opening prayer.

Minutes of the last meetings were read^{and} approved. Motion was made by Commissioner Billy McGee and seconded by Commissioner Chester Cox, to approve minutes for the regular meeting July 24. Motion carried. Commissioner Chester Cox made a motion seconded by Commissioner Billy McGee, to approve the minutes of the called meeting July 31. Motion carried. Minutes of the called meeting of August 7th were approved upon a motion by Commissioner Chester Cox and seconded by Commissioner Jimmy Conn. All voted for. After the reading of the minutes of the called meeting of August 11, Commissioner McDaniel made a motion, seconded by Commissioner Conn, to approve these minutes. Motion carried.

After the inspection of monthly bills, Commissioner McGee made a motion, seconded by Commissioner Conn, to approve the payment of accounts and salaries. Motion carried.

Monthly reports were presented for approval. Reports were from the County Treasurer, County Clerk, District Clerk, Justices of the Peace, and Tax Collector. Commissioner Billy McGee made a motion, seconded by Commissioner James Conn, to approve these reports. Motion carried.

Commissioner McGee informed the Court the Salary Fund is in the red. He then made a motion to transfer \$20,000.00 from the interest earned fund, plus \$15,000.00 out of the General Fund to the Salary Fund. Commissioner McDaniel seconded the motion, and motion carried.

Although Mrs. Myrtle Welch was on the agenda, she was not present. Commissioner Conn said her questions had been settled.

Diane Husband, Tax Collector, was present to explain the proposed tax rate, and asked for approval to publish in the paper the Notice of Vote on Tax Rate. For the Record Vote: Commissioner McGee made the proposal to increase the tax rate to .27358, seconded by Commissioner McDaniel, and all voted for. The public hearing for the proposal will be held on Wednesday, August 23, at 8:30 A. M., in the District Court room.

Judge Smith informed the Court he had a letter from Western Video Cable Co. in Louisiana. This letter is in reference to a franchise agreement applied for some time ago, and was for cable television service in the Sabine County area. They have not received a signed copy of the franchise, and until they do, they cannot pay the franchise fee due. After some discussion, the Court agreed to give the letter to our County Attorney, and let him answer it.

During the budget discussion, the disaster aid money was discussed. After this discussion, Commissioner Chester Cox made the motion to adopt the 1989-1990 budget; Commissioner Jimmy Conn seconded the motion, and all voted for.

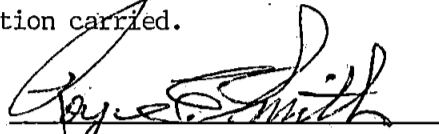
After discussions about the division of the Road & Bridge funds for the precincts, Commissioner Chester Cox made a motion which was seconded by Commissioner Jimmy Conn, to leave the division the same as before: 22% for Prct. 1, 27% for Prct. 2, 20% for Prct. 3, and 31% for Prct. 4. Motion carried, with three voting for, and Commissioner McGee voting against.



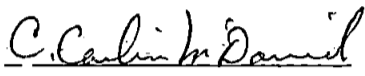
Commissioner Billy McGee made a motion, seconded by Commissioner Jimmy Conn, to approve the Quarterly Report. Motion carried.

Commissioner Chester Cox made a motion, which was seconded by Commissioner Jimmy Conn, to amend the amount of money going into the General Fund, to designate 2% of the 33% previously allotted to General Fund. This 2% will go into a fund called Solid Waste Disposal. Motion carried.

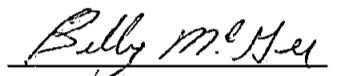
Motion was then made by Commissioner McGee, seconded by Commissioner Conn, that meeting recess. Motion carried.



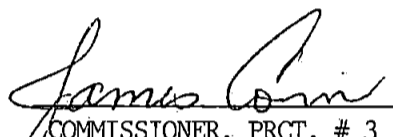
COUNTY JUDGE



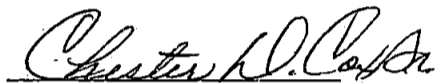
COMMISSIONER, PRCT. # 1



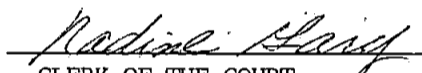
Commissioner, Prct. # 2



COMMISSIONER, PRCT. # 3



COMMISSIONER, PRCT. # 4



CLERK OF THE COURT

Notice of Effective Tax Rate (for use by counties)

1989 Property Tax Rates in SABINE County

This notice concerns 1989 property tax rates for Sabine County. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	General Fund
Last year's tax rate:	
Last year's operating taxes	\$ <u>428,012.</u>
+ Last year's debt taxes	\$ <u>94,730.</u>
= Last year's total taxes	\$ <u>522,743.</u>
÷ Last year's tax base	\$ <u>27,279,414.</u>
= Last year's total tax rate	\$ <u>.23000/\$100</u>
This year's effective tax rate:	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ <u>522,743.</u>
+ This year's adjusted tax base (after subtracting taxes on new property)	\$ <u>227,208,376.</u>
= This year's effective tax rate for each fund	\$ <u>.23007 /\$100</u>
Total effective tax rate	\$ <u>.23007 /\$100</u>

A county that adopted the additional sales tax in a 1989 election must include the following lines:

- Sales tax adjustment rate	\$ <u>(40) /\$100</u>
= Effective tax rate	\$ <u>(42) /\$100</u>

* 1.03 = maximum rate unless unit publishes notices and holds hearing

\$.23697 /\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property)	\$ <u>555,312.</u>
÷ This year's adjusted tax base	\$ <u>227,208,376.</u>
= This year's effective operating rate	\$ <u>.24440 /\$100</u>
* 1.03 = this year's maximum operating rate	\$ <u>.26395 /\$100</u>
+ This year's debt rate	\$ <u>.06941 /\$100</u>
= This year's rollback rate for each fund	\$ <u>.33336 /\$100</u>
This year's rollback rate	\$ <u>.33336 /\$100</u>

A county that imposes the additional sales tax must include these lines, regardless of when it held the election:

- Sales tax adjustment rate	\$ <u>.05978 /\$100</u>
= Rollback tax rate	\$ <u>.27358 /\$100</u>

SCHEDULE A: Unencumbered Fund Balances

The following balances will probably be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
JURY FUND	\$4,000.00

SCHEDULE B: 1989 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid	Interest to be Paid	Other Amounts to be Paid	Total Payment
Road & Bridge #2 Truck & Land				\$30,000.00
Road & Bridge #2 Loader				10,000.00
Road & Bridge #4 Truck & Bridge & Equipment				21,000.00
Jail				86,900.00
Total required for 1989 debt service			\$147,900.00	
- Amount (if any) paid from funds listed in Schedule A			-0-	
- Excess collections last year			-0-	
= Total to be paid from taxes in 1989			147,900.00	
+ Amount added in anticipation that the unit will collect only <u>92%</u> of its taxes in 1989			12,860.00	
= Total Debt Service Levy			160,760.00	

SCHEDULE C: Expected Revenue from Additional Sales Tax

(For counties and cities with additional 1/2 cent sales tax)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 124,618.00 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rate calculations. You can inspect a copy of the full calculations at Tax Office.

Name of person preparing this notice Ollie Faye Sparks & Diane Husband

Title County Treasurer & Tax Assessor-Collector

Date prepared August 4, 1989

NOTICE OF PUBLIC HEARING ON TAX INCREASE

Sabine County

The (Commissioners) will hold a public hearing on a proposal to increase total tax revenues from properties on the tax roll in (1989) by (17%) percent. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property.

The public hearing will be held on (Wed. Aug. 23) at (8:30 am)
District Court Room

FOR the proposal: Carlin McDaniel, Billy J. McGee, Jimmy Conn
Chester Cox, Judge Royce Smith

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

(Names of all members of the governing body, showing how each voted on the proposal to consider the tax increase and, if one or more were absent, indicating the absences.)

The statement above shows the percentage increase the proposed rate represents over the (17%) tax rate that the unit published on (August 9, 1989). The following table compares taxes on an average home in this taxing unit last year to taxes proposed on the average home this year. Again, your individual taxes may be higher or lower, depending on the taxable value of your property.

	Last Year	This Year
Average home value	25,000	25,000
General exemptions available (amount available on the average home, not including senior citizen's or disabled person's exemptions)	5,000	5,000
Average taxable value	20,000	20,000
Tax rate	.23000	.27358 <small>(proposed)</small>
Tax	46.00	54.71 <small>(proposed)</small>

Under this proposal taxes on the average home would (increase) by \$ (\$8.71) or (17%) percent compared with last year's taxes.

Comparing tax rates without adjusting for changes in property value, the tax rate would (increase) by \$ (\$8.71) per \$100 of taxable value or (17%) percent compared to last year's tax rate. These tax rate figures are not adjusted for changes in the taxable value of property.

I, NADINE GARY, County Clerk of Sabine County, Texas do hereby certify
that the foregoing instrument was filed _____ 1989 at
_____ O'Clock _____ M. and duly recorded Aug. 16
1989 at 9:00 O'Clock A. M.

NADINE GARY

CLERK

Janice McDaniel

DEPUTY